

EXHIBIT M - ALLOWED SEVERANCE CLAIMS

| CLAIM TO BE ALLOWED* | CLAIM AS DOCKETED | CLAIM AS ALLOWED |
|--|---|--|
| <p>Claim: 19883 Date Filed: 11/03/2009 Docketed Total: \$110,900.00 Filing Creditor Name: DOUGLAS W EDNEY</p> | <p>Claim Holder Name DOUGLAS W EDNEY Docketed Total: \$110,900.00 Secured Unsecured Case Number** 05-44481</p> | <p>Allowed Total: \$110,900.00 Secured Priority \$110,900.00 Unsecured Case Number** 05-44481</p> |
| <p>Claim: 19955 Date Filed: 11/05/2009 Docketed Total: \$120,320.00 Filing Creditor Name: JACKIE R STOVER</p> | <p>Claim Holder Name JACKIE R STOVER Docketed Total: \$120,320.00 Secured Unsecured Case Number** 05-44481</p> | <p>Allowed Total: \$120,320.00 Secured Priority \$120,320.00 Unsecured Case Number** 05-44481</p> |
| <p>Claim: 20057 Date Filed: 11/02/2009 Docketed Total: \$87,360.00 Filing Creditor Name: RICHARD B BISHOP</p> | <p>Claim Holder Name RICHARD B BISHOP Docketed Total: \$87,360.00 Secured Unsecured Case Number** 05-44481</p> | <p>Allowed Total: \$87,360.00 Secured Priority \$87,360.00 Unsecured Case Number** 05-44481</p> |
| <p>Claim: 20028 Date Filed: 11/06/2009 Docketed Total: \$135,420.00 Filing Creditor Name: WILLIAM H DAHLEM</p> | <p>Claim Holder Name WILLIAM H DAHLEM Docketed Total: \$135,420.00 Secured Unsecured Case Number** 05-44481</p> | <p>Allowed Total: \$135,420.00 Secured Priority \$135,420.00 Unsecured Case Number** 05-44481</p> |
| | | <p>Total Claims To Be Allowed: 4 Total Amount As Docketed: \$454,000.00 Total Amount As Allowed: \$454,000.00</p> |

* The addresses of the creditors on this exhibit have been intentionally omitted for privacy reasons.

** See Exhibit O for a listing of debtor entities by case number.